

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Confirmation No. 1352

Saburo MATSUOKA et al.

Attorney Docket No. 2005_0628A

Serial No. 10/531,319

Group Art Unit 1742

Filed April 13, 2005

Examiner Deborah Yee

ULTRA FINE GRAIN STEEL HAVING

Mail Stop: AMENDMENT

NITRIDE LAYER

RESPONSE

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO 23-0975

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Official Action dated August 23, 2007, please amend the present application as follows: